

GENERAL FUND

The General Fund is the principal fund of the County and is used to account for the receipt and expenditure of resources that are traditionally associated with local government and that are not required to be accounted for in other funds.

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LEE COUNTY, NORTH CAROLINA
General Fund - Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
For the Year Ended June 30, 2005

	Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:			
Ad valorem taxes:			
Taxes	\$ 24,223,572	\$ 24,784,241	\$ 560,669
Penalties and interest	100,000	189,419	89,419
	<u>24,323,572</u>	<u>24,973,660</u>	<u>650,088</u>
Local option sales taxes:			
Article 39 one percent	3,672,000	4,246,741	574,741
Article 40 one-half of one percent	1,106,700	1,115,739	9,039
Article 42 one-half of one percent	624,240	631,698	7,458
Article 44 one-half of one percent	1,509,600	1,645,426	135,826
	<u>6,912,540</u>	<u>7,639,604</u>	<u>727,064</u>
Other taxes and licenses:			
Deed stamp excise tax	135,000	199,135	64,135
Privilege licenses	3,300	5,000	1,700
Rental vehicle tax	40,000	46,467	6,467
Cable TV franchise tax	155,000	194,335	39,335
	<u>333,300</u>	<u>444,937</u>	<u>111,637</u>
Unrestricted intergovernmental:			
Hold harmless revenues	134,149	89,635	(44,514)
Beer and wine tax	49,000	52,286	3,286
	<u>183,149</u>	<u>141,921</u>	<u>(41,228)</u>
Restricted intergovernmental:			
Federal and state grants	7,489,102	7,366,402	(122,700)
Court facility fees	89,263	109,310	20,047
ABC bottles taxes	12,000	13,392	1,392
	<u>7,590,365</u>	<u>7,489,104</u>	<u>(101,261)</u>
Permits and fees:			
Register of deeds	400,000	354,375	(45,625)
Sales and services:			
Rents, concessions, and fees	446,725	364,818	(81,907)
Jail fees	301,360	153,074	(148,286)
Vehicle tax collection fees	10,000	16,319	6,319
Health department fees	937,206	699,852	(237,354)
Other sales and services	871,111	772,828	(98,283)
	<u>2,566,402</u>	<u>2,006,891</u>	<u>(559,511)</u>

(Continued)

LEE COUNTY, NORTH CAROLINA
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Continued)
For the Year Ended June 30, 2005

	Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues: (Continued)			
Investment earnings	\$ 200,000	\$ 244,361	\$ 44,361
Miscellaneous	418,457	485,303	66,846
Total revenues	42,927,785	43,780,156	852,371
Expenditures:			
General government:			
Governing body:			
Salaries and employee benefits	75,962	71,448	4,514
Operating expenditures	76,015	71,716	4,299
Capital outlay	829	-	829
	152,806	143,164	9,642
County manager:			
Salaries and employee benefits	177,298	169,578	7,720
Operating expenditures	42,680	42,080	600
Capital outlay	1,000	984	16
	220,978	212,642	8,336
Human resources/Veterans affairs:			
Salaries and employee benefits	180,248	178,129	2,119
Operating expenditures	240,146	171,868	68,278
	420,394	349,997	70,397
Finance:			
Salaries and employee benefits	288,844	284,230	4,614
Operating expenditures	24,351	23,421	930
Professional services	46,900	46,857	43
Capital outlay	-	995	(995)
	360,095	355,503	4,592
Tax administration:			
Salaries and employee benefits	890,920	834,674	56,246
Operating expenditures	141,872	114,311	27,561
Contracted services	99,218	72,064	27,154
Professional services	30,000	24,237	5,763
Capital outlay	29,850	20,760	9,090
	1,191,860	1,066,046	125,814

(Continued)

LEE COUNTY, NORTH CAROLINA
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Continued)
For the Year Ended June 30, 2005

	Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures: (Continued)			
General government: (Continued)			
Tax revaluation:			
Salaries and employee benefits	\$ 119,535	\$ 57,858	\$ 61,677
Operating expenditures	57,972	11,007	46,965
Capital outlay	25,690	2,460	23,230
	<u>203,197</u>	<u>71,325</u>	<u>131,872</u>
Legal:			
Salaries and employee benefits	104,771	103,989	782
Operating expenditures	7,583	5,725	1,858
	<u>112,354</u>	<u>109,714</u>	<u>2,640</u>
Court facilities:			
Operating expenditures	6,653	1,588	5,065
Capital outlay	3,587	605	2,982
	<u>10,240</u>	<u>2,193</u>	<u>8,047</u>
Elections:			
Salaries and employee benefits	121,091	119,646	1,445
Operating expenditures	124,687	108,199	16,488
Capital outlay	6,306	5,962	344
	<u>252,084</u>	<u>233,807</u>	<u>18,277</u>
Register of deeds:			
Salaries and employee benefits	266,876	262,810	4,066
Operating expenditures	146,780	108,171	38,609
	<u>413,656</u>	<u>370,981</u>	<u>42,675</u>
Information technology:			
Salaries and employee benefits	255,043	222,819	32,224
Operating expenditures	196,898	119,178	77,720
Contracted services	229,246	142,947	86,299
Capital outlay	131,830	67,348	64,482
	<u>813,017</u>	<u>552,292</u>	<u>260,725</u>
Operational services:			
Salaries and employee benefits	1,109,219	1,086,593	22,626
Operating expenditures	904,995	831,940	73,055
Capital outlay	396,570	97,900	298,670
	<u>2,410,784</u>	<u>2,016,433</u>	<u>394,351</u>
Total general government	<u>6,561,465</u>	<u>5,484,097</u>	<u>1,077,368</u>

(Continued)

LEE COUNTY, NORTH CAROLINA
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Continued)
For the Year Ended June 30, 2005

	Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures: (Continued)			
Public safety:			
Sheriff :			
Salaries and employee benefits	\$ 2,258,423	\$ 2,194,045	\$ 64,378
Operating expenditures	409,798	387,724	22,074
Capital outlay	249,180	248,937	243
	<u>2,917,401</u>	<u>2,830,706</u>	<u>86,695</u>
Jail:			
Salaries and employee benefits	1,109,350	1,058,442	50,908
Operating expenditures	608,091	573,765	34,326
Capital outlay	2,288	2,288	-
	<u>1,719,729</u>	<u>1,634,495</u>	<u>85,234</u>
E911 Service	<u>117,266</u>	<u>117,266</u>	<u>-</u>
E911 Coordinator	<u>25,521</u>	<u>25,521</u>	<u>-</u>
Fire department contribution	<u>18,000</u>	<u>7,783</u>	<u>10,217</u>
State fire control contribution	<u>84,565</u>	<u>62,033</u>	<u>22,532</u>
Inspections:			
Contracted services	<u>43,000</u>	<u>33,850</u>	<u>9,150</u>
Medical examiner:			
Professional services	<u>30,000</u>	<u>29,651</u>	<u>349</u>
Juvenile detention	<u>48,000</u>	<u>45,840</u>	<u>2,160</u>
Juvenile probation	<u>14,132</u>	<u>13,750</u>	<u>382</u>
Emergency medical services:			
Contracted services	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Emergency services:			
Salaries and employee benefits	156,319	152,171	4,148
Operating expenditures	333,835	159,181	174,654
Capital outlay	42,418	37,563	4,855
	<u>532,572</u>	<u>348,915</u>	<u>183,657</u>

(Continued)

LEE COUNTY, NORTH CAROLINA
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Continued)
For the Year Ended June 30, 2005

	Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures: (Continued)			
Public safety: (Continued)			
Fire Marshall:			
Salaries and employee benefits	\$ 50,260	\$ 25,402	\$ 24,858
Operating expenditures	12,000	6,666	5,334
Capital outlay	7,850	7,721	129
	<u>70,110</u>	<u>39,789</u>	<u>30,321</u>
Total public safety	<u>6,120,296</u>	<u>5,689,599</u>	<u>430,697</u>
Economic and physical development:			
Economic development:			
Salaries and employee benefits	146,807	143,706	3,101
Operating expenditures	424,504	424,424	80
	<u>571,311</u>	<u>568,130</u>	<u>3,181</u>
Planning and zoning:			
Contracted services	<u>293,018</u>	<u>293,018</u>	<u>-</u>
Agricultural extension:			
Salaries and employee benefits	122,796	109,419	13,377
Operating expenditures	24,880	20,067	4,813
Capital outlay	2,636	2,436	200
	<u>150,312</u>	<u>131,922</u>	<u>18,390</u>
Conservation:			
Salaries and employee benefits	81,452	80,773	679
Operating expenditures	10,497	7,467	3,030
	<u>91,949</u>	<u>88,240</u>	<u>3,709</u>
Total economic and physical development	<u>1,106,590</u>	<u>1,081,310</u>	<u>25,280</u>
Human services:			
Health:			
Administration:			
Salaries and employee benefits	446,682	430,536	16,146
Operating expenditures	51,338	39,676	11,662
Contracted services	6,063	4,937	1,126
	<u>504,083</u>	<u>475,149</u>	<u>28,934</u>

(Continued)

LEE COUNTY, NORTH CAROLINA
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Continued)
For the Year Ended June 30, 2005

	Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures: (Continued)			
Human services: (Continued)			
Health: (Continued)			
Maternal health:			
Salaries and employee benefits	\$ 223,282	\$ 214,796	\$ 8,486
Operating expenditures	60,335	40,457	19,878
	<u>283,617</u>	<u>255,253</u>	<u>28,364</u>
Child health:			
Salaries and employee benefits	84,407	83,604	803
Operating expenditures	110,720	108,367	2,353
	<u>195,127</u>	<u>191,971</u>	<u>3,156</u>
Primary care:			
Salaries and employee benefits	93,765	58,096	35,669
Operating expenditures	84,861	32,037	52,824
Capital outlay	2,700	-	2,700
	<u>181,326</u>	<u>90,133</u>	<u>91,193</u>
Health promotion:			
Salaries and employee benefits	100,601	83,092	17,509
Operating expenditures	10,240	8,025	2,215
Capital outlay	2,500	2,500	-
	<u>113,341</u>	<u>93,617</u>	<u>19,724</u>
WIC - Client services:			
Salaries and employee benefits	151,276	139,684	11,592
Operating expenditures	8,476	6,224	2,252
Capital outlay	600	-	600
	<u>160,352</u>	<u>145,908</u>	<u>14,444</u>
Jail Health:			
Salaries and employee benefits	49,320	46,176	3,144
Operating expenditures	185,863	177,916	7,947
	<u>235,183</u>	<u>224,092</u>	<u>11,091</u>
Family planning:			
Salaries and employee benefits	97,530	88,126	9,404
Operating expenditures	49,777	41,912	7,865
	<u>147,307</u>	<u>130,038</u>	<u>17,269</u>

(Continued)

LEE COUNTY, NORTH CAROLINA
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Continued)
For the Year Ended June 30, 2005

	Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures: (Continued)			
Human services: (Continued)			
Health: (Continued)			
Animal control:			
Salaries and employee benefits	\$ 157,098	\$ 142,621	\$ 14,477
Operating expenditures	61,441	51,362	10,079
	<u>218,539</u>	<u>193,983</u>	<u>24,556</u>
Environmental health:			
Salaries and employee benefits	351,043	330,625	20,418
Operating expenditures	24,265	23,177	1,088
	<u>375,308</u>	<u>353,802</u>	<u>21,506</u>
Aids control:			
Salaries and employee benefits	28,134	24,150	3,984
Operating expenditures	1,538	863	675
	<u>29,672</u>	<u>25,013</u>	<u>4,659</u>
Bioterrorism:			
Operating expenditures	33,625	31,925	1,700
Capital outlay	25,000	20,008	4,992
	<u>58,625</u>	<u>51,933</u>	<u>6,692</u>
WIC - Breastfeeding:			
Salaries and employee benefits	6,406	6,368	38
Operating expenditures	4,752	2,589	2,163
	<u>11,158</u>	<u>8,957</u>	<u>2,201</u>
Child service coordinator:			
Salaries and employee benefits	79,737	79,726	11
Operating expenditures	4,093	3,648	445
	<u>83,830</u>	<u>83,374</u>	<u>456</u>
Communicable diseases:			
Salaries and employee benefits	102,575	83,865	18,710
Operating expenditures	35,806	19,108	16,698
	<u>138,381</u>	<u>102,973</u>	<u>35,408</u>

(Continued)

LEE COUNTY, NORTH CAROLINA
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Continued)
For the Year Ended June 30, 2005

	Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures: (Continued)			
Human services: (Continued)			
Health: (Continued)			
Breast/cervical cancer control:			
Salaries and employee benefits	\$ 21,968	\$ 14,838	\$ 7,130
Operating expenditures	8,099	4,552	3,547
	<u>30,067</u>	<u>19,390</u>	<u>10,677</u>
Immunizations:			
Salaries and employee benefits	49,567	49,047	520
Operating expenditures	6,265	2,547	3,718
	<u>55,832</u>	<u>51,594</u>	<u>4,238</u>
HIV case management:			
Operating expenditures	9,994	845	9,149
	<u>9,994</u>	<u>845</u>	<u>9,149</u>
Dental:			
Salaries and employee benefits	170,546	152,367	18,179
Operating expenditures	54,087	47,703	6,384
Contracted services	64,292	60,973	3,319
	<u>288,925</u>	<u>261,043</u>	<u>27,882</u>
Health check coordination:			
Salaries and employee benefits	32,718	32,254	464
Operating expenditures	3,534	1,664	1,870
	<u>36,252</u>	<u>33,918</u>	<u>2,334</u>
WIC - General administration:			
Salaries and employee benefits	5,882	6,050	(168)
Operating expenditures	646	-	646
	<u>6,528</u>	<u>6,050</u>	<u>478</u>
WIC - Nutrition education:			
Salaries and employee benefits	54,207	46,657	7,550
Operating expenditures	2,769	369	2,400
	<u>56,976</u>	<u>47,026</u>	<u>9,950</u>
Total health	<u>3,220,423</u>	<u>2,846,062</u>	<u>374,361</u>
(Continued)			

LEE COUNTY, NORTH CAROLINA
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Continued)
For the Year Ended June 30, 2005

	Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures: (Continued)			
Human services: (Continued)			
Social services:			
Social services - administration:			
Salaries and employee benefits	\$ 3,979,325	\$ 3,763,111	\$ 216,214
Operating expenditures	528,837	451,601	77,236
Contracted services	8,501	7,845	656
Professional services	40,500	36,810	3,690
Capital outlay	40,622	31,341	9,281
	<u>4,597,785</u>	<u>4,290,708</u>	<u>307,077</u>
Social services - programs	<u>6,195,880</u>	<u>5,307,177</u>	<u>888,703</u>
Total social services	<u>10,793,665</u>	<u>9,597,885</u>	<u>1,195,780</u>
Mental health	<u>240,000</u>	<u>240,000</u>	<u>-</u>
Lee County Industries	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Senior services - transportation:			
Salaries and employee benefits	343,027	327,478	15,549
Operating expenditures	146,106	141,080	5,026
Capital outlay	1,700	1,366	334
	<u>490,833</u>	<u>469,924</u>	<u>20,909</u>
Senior services - general:			
Salaries and employee benefits	438,104	411,673	26,431
Operating expenditures	246,504	158,962	87,542
Contracted services	123,800	119,998	3,802
Capital outlay	5,554	5,554	-
	<u>813,962</u>	<u>696,187</u>	<u>117,775</u>
Johnston-Lee Community Action	<u>9,400</u>	<u>9,400</u>	<u>-</u>
Youth services:			
Salaries and employee benefits	122,423	116,264	6,159
Operating expenditures	30,199	18,667	11,532
Capital outlay	5,138	3,868	1,270
	<u>157,760</u>	<u>138,799</u>	<u>18,961</u>

(Continued)

LEE COUNTY, NORTH CAROLINA
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Continued)
For the Year Ended June 30, 2005

	Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures: (Continued)			
Human services: (Continued)			
Thanks:			
Salaries and employee benefits	\$ 45,231	\$ 44,977	\$ 254
Operating expenditures	7,557	3,496	4,061
	<u>52,788</u>	<u>48,473</u>	<u>4,315</u>
Hillcrest:			
Salaries and employee benefits	251,868	222,730	29,138
Operating expenditures	40,040	30,513	9,527
Capital outlay	5,018	1,225	3,793
	<u>296,926</u>	<u>254,468</u>	<u>42,458</u>
Family centered casework:			
Salaries and employee benefits	75,811	48,487	27,324
Operating expenditures	18,587	3,004	15,583
Capital outlay	780	-	780
	<u>95,178</u>	<u>51,491</u>	<u>43,687</u>
Emergency and contingency	<u>35,050</u>	<u>-</u>	<u>35,050</u>
Total human services	<u>16,210,985</u>	<u>14,357,689</u>	<u>1,853,296</u>
Education:			
Lee County Board of Education:			
Current appropriation	9,871,984	9,871,984	-
Capital outlay	743,000	743,000	-
Central Carolina Community College:			
Current appropriation	<u>1,623,838</u>	<u>1,623,838</u>	<u>-</u>
Total education	<u>12,238,822</u>	<u>12,238,822</u>	<u>-</u>
Cultural and recreational:			
Parks and recreation:			
Salaries and employee benefits	729,962	686,529	43,433
Operating expenditures	286,018	258,817	27,201
Professional services	77,577	49,742	27,835
Capital outlay	28,139	10,988	17,151
	<u>1,121,696</u>	<u>1,006,076</u>	<u>115,620</u>

(Continued)

LEE COUNTY, NORTH CAROLINA
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Continued)
For the Year Ended June 30, 2005

	Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures: (Continued)			
Cultural and recreational: (Continued)			
Libraries:			
Salaries and employee benefits	\$ 436,895	\$ 431,714	\$ 5,181
Operating expenditures	218,663	202,615	16,048
Capital outlay	18,560	15,456	3,104
	<u>674,118</u>	<u>649,785</u>	<u>24,333</u>
Temple Theater	<u>9,000</u>	<u>9,000</u>	<u>-</u>
Arts Council	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Total cultural and recreational	<u>1,807,314</u>	<u>1,667,361</u>	<u>139,953</u>
Debt service:			
Principal retirement	3,345,000	3,345,000	-
Interest and fees	2,457,637	2,458,016	(379)
Capital lease payments - principal	401,506	401,506	-
Capital lease payments - interest	<u>180,065</u>	<u>172,669</u>	<u>7,396</u>
Total debt service	<u>6,384,208</u>	<u>6,377,191</u>	<u>7,017</u>
Total expenditures	<u>50,429,680</u>	<u>46,896,069</u>	<u>3,533,611</u>
Revenues over (under) expenditures	(7,501,895)	(3,115,913)	4,385,982
Other financing sources (uses):			
Transfers from other funds:			
Special Revenue Funds	3,436,752	3,318,014	(118,738)
Trust Funds	29,320	29,320	-
Transfers to other funds:			
Capital Projects Fund	<u>(1,702,609)</u>	<u>(1,702,609)</u>	<u>-</u>
Total other financing sources (uses)	<u>1,763,463</u>	<u>1,644,725</u>	<u>(118,738)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	(5,738,432)	(1,471,188)	4,267,244
Appropriated fund balance	<u>5,738,432</u>	<u>-</u>	<u>(5,738,432)</u>
Revenues, other financing sources and appropriated fund balance over (under) expenditures and other financing uses	<u>\$ -</u>	<u>(1,471,188)</u>	<u>\$ (1,471,188)</u>
Fund balances, beginning of year		<u>14,973,501</u>	
Fund balances, end of year		<u>\$ 13,502,313</u>	

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